

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
Richmond Division**

|  |   |                         |
|--|---|-------------------------|
| In re:                                   | : | Chapter 11              |
|  | : |                         |
| Circuit City Stores, Inc., <i>et al.</i> | : | Case No. 08-35653 (KRH) |
|  | : |                         |
| Debtors.                                 | : |                         |

**AMENDED RESPONSE TO DEBTORS' SIXTH OMNIBUS  
OBJECTION TO CERTAIN MISCLASSIFIED NON-GOODS 503(B)(9) CLAIMS**

Lee County Tax Collector ("Lee County"), by and through its undersigned counsel, respectfully submits this *Amended<sup>1</sup> Response to Debtors' Sixth Omnibus Objection to Certain Misclassified Non-Goods 503(b)(9)* (the "Response"), and states as follows:

1. On or about December 4, 2008, Lee County filed its Proof of Claim in the amount of \$26,898.24. On information and belief, the Debtor identifies this claim as claim number 609.
2. On May 12, 2009, the Debtor filed the *Debtor's Sixth Omnibus Objection to Certain Misclassified Non-Goods 503(B)(9) Claims* (the "Objection"), asserting that Lee County's claim number 609 was filed as a 503(b)(9) claim. The Objection seeks to reclassify the claim as general unsecured claim.

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<sup>1</sup> Lee County filed its original Response on June 8, 2009. A deficiency notice was issued regarding the filing on the basis that Lee County must appear by counsel. Lee County has retained the undersigned counsel, who thus amends the original Response. The grounds of this amended response are substantially the same as those asserted in the original response.

3. Initially, Lee County agrees that it's claim is not entitled to priority under Bankruptcy Code section 503(b)(9). **In fact, the claim was not filed as a 503(b)(9) claim.** Thus, if the Debtor's claims records show Lee County's claim as a 503(b)(9) claim, Lee County agrees the claim should be reclassified.

4. However, Lee County objects to the reclassification of Claim #609 to general unsecured status. Rather, as asserted in the claim, the claim is entitled to priority pursuant to Bankruptcy Code section 507(a)(8), in that the claim is for taxes or penalties owed to a governmental unit.

**WHEREFORE,** Lee County respectfully requests that the Objection be denied regarding reclassifying Lee County's claim as a general unsecured claim, and that, instead, the Debtor's claims records be corrected to reclassify the claim as it was filed, i.e., as a claim entitled to priority pursuant to 507(a)(8), and for such other and further relief as the Court may deem just and proper.

Dated: June 22, 2009

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**CERTIFICATE OF SERVICE**

I hereby certify that on this 22nd day of June, 2009, a true and accurate copy of the foregoing was electronically filed with the Clerk of the Bankruptcy Court for the Eastern District of Virginia, Richmond Division, using the CM/ECF system, which thereby caused the above to be served electronically on all registered users of the ECF system that have filed notices of appearance in this matter, and was mailed, by U.S. Mail, first class, postage prepaid, to all persons on the below Service List:

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